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problems involved. He has, accordingly, gathered together a large amount of information about subjects usually inadequately treated, both in works on public finance and those on international law; and has given it systematic statement which has been hitherto lacking. For both services he has placed his readers under heavy obligations to him.

The interpretation which Dr. Lippert gives the word "finance" is a broad one, since the volume treats of commercial relations, coinage, transportation, and various other matters besides public finance. The term "international" also receives a broad interpretation, since the book treats of relations between the states of confederations and federal unions. Sixty-six pages of indexes place the contents of the formidable volume at the ready command of the seeker after particular bits of information. Students of commercial relations and of public finance are likely to be the ones most interested in the volume. From his own point of view, the reviewer finds the chapter on international double taxation the one of most interest. The various theories are reviewed, past and present practice is set forth, and all details of the question are searchingly examined. The 205 pages devoted to the topic would themselves make a sizeable volume, and must be reckoned with hereafter by all students of taxation. Doubtless others, with different interests, will find the other chapters of equal value.

CHARLES J. BULLOCK.

#### NEW BOOKS

BUNDSMANN, E. *Der Wertzuwachs an Liegenschaften und seine Besteuerung*. (Innsbruck: Wagner. 1912. Pp. 81. 2 m.)

BURKHARDT, T. *Die deutschen Reichssteuergesetze und Ausführungs-Bestimmungen. Betrachtungen über die Erhebung und Kontrollierung der indirekten Steuern*. (Aibling: J. N. Cortolezis. 1912. Pp. iii, 387. 3.50 m.)

COHN, G. *Betrachtungen über die Finanzreform des Reiches und über Verwandtes*. (Stuttgart: Enke. 1913. Pp. 516. 14 m.)  
To be reviewed.

COPELAND, J. *Masterpieces on the tariff (non-partisan). A compilation of great speeches and messages on the tariff, from the founding of the government to the present time*. (Greenville, Tex.: Copeland Book Co. 1912. Pp. 376. \$1.50.)

CORTE-ENNA, G. *Elementi di scienza delle finanze*. (Milano: Soc. Edit. Libr. 1912. Pp. 432. 4.50 l.)

- CREHORE, W. W. *Protection's brood; a presentation of the direct and indirect consequences of the continuance of a protective tariff system in the U. S.* (New York: J. J. Little & Ives Co. 1912. Pp. 255. \$1.)
- DUBREUIL, L. *La vente des biens nationaux dans le département des Côtes du Nord, 1790-1830.* (Paris: Champion. 1912. Pp. xviii, 705.)
- EVE, H. T. *Single tax rating on site values.* (London: Wyman. 1913. Pp. 41. 6d.)
- DE GREEF, G. *L'économie publique et la science des finances.* (Paris: Alcan. 1913. 10 fr.)
- HENRICH, K. *Einführung in die Finanzpolitik.* (Munich: Buchh. Nationalverein. 1913. Pp. 63. 0.80 m.)
- HENRY, R. *Who pays? An inquiry into the real incidence of taxation.* (New York: Scribner. 1913. \$1.)
- HIGGINSON, J. H. *Tariffs at work. An outline of practical tariff administration with special reference to the United States and Canada.* (London: King. 1913. Pp. xiv, 136. 2s.)
- HOFFMANN, A. and others. *Kommentar zu den Zoll- und Steuergesetzen des deutschen Reiches.* (Berlin: Otto Liebmann. 1912. Pp. 959. 25 m.)
- JUNGE, G. *Die Getreideeinfuhrscheine im Rahmen unserer Schutzzollpolitik.* (Berlin: E. Felber. 1912. Pp. x, 133. 3.20 m.)
- LORINI, E. *Scienza delle finanze.* (Pavia: Mattei. 1912. Pp. xi, 536. 10 l.)
- MAYER, O. *Die direkten Gemeindesteuern in den grösseren badischen Städten und ihre Reform in den Jahren 1906 und 1910 im Vergleich mit dem preussischen Gemeindesteuersystem.* (Karlsruhe: G. Braun. 1913. 2 m.)
- MORGAN, J. E. *Selected articles on free trade and protection.* Debaters' handbook series. (Minneapolis: H. W. Wilson Co. 1912. Pp. xxix, 186. \$1.)
- Contains some good articles, but on the whole the selection is not especially good, nor is the argument on either side particularly well presented. Chauncey Depew, for example, cannot be called a weighty authority, nor can it be said that Mr. Blaine's tariff history was so accurate and valuable as to deserve reproduction for the benefit of any but an expert student. Free-trade arguments that start out by "conceiving of three persons living in a state of nature" may interest anthropologists, but a little of such argument is enough, and there is a good deal of it in this collection.
- H. R. M.
- NICHOLS, P. *Taxation in Massachusetts: a treatise on the assessment and collection of taxes, excises and special assessments under*

*the laws of the Commonwealth of Massachusetts.* (Boston: Financial Pub. Co. 1913. Pp. 826. \$6.)

Contains a considerable amount of historical data.

OPPERMANN, R. *Gemeindesteuerreform. Bemerkungen und Vorschläge zum sächsischen Gemeindesteuergesetzentwurf.* (Dresden: Hahn & Jaensch. 1912. Pp. 143. 2 m.)

PALLAIN, G. *Les douanes françaises, régime général, organization, fonctionnement.* (Paris: P. Dupont. 1913. 36 fr.)

PEISKER, E. *Reichswertzuwachssteuer. Das geltende Recht und die Ziele seiner Reform.* (Berlin: Heymann. 1912. Pp. xx, 179. 4 m.)

PETIT, P. *La dette publique de la Russie.* (Paris: Giard & Brière. 1913. 5.50 fr.)

Contrary to current opinion in France, Russia has never failed to meet her financial engagements and for stability her treasury surpasses that of any other country in Europe.

RAFFAN, P. W. *The policy of the land values group in the house of commons.* (London: United Committee for the Taxation of Land Values, 11 Tothill St., Westminster. 1912. Pp. 41. 1d.)

RAIGA, J. *Le mouvement de centralisation administrative et financière en Angleterre.* (Paris: Larose & Tenin. 1913. 8 fr.)

ROBBINS, E. C. *Selected articles on reciprocity.* Debaters' handbook series. (Minneapolis: H. W. Wilson Co. 1913. Pp. xxiii, 222. \$1.)

Even technical students are likely to find something suggestive in this compilation. There is a suggestion of insularity, perhaps, in the rather disproportionately large space given to reciprocity with Canada, and it is to be regretted that the argument against reciprocity is given up so largely to the vitriolic attacks of the "American Economist" on the agreement of 1911. However, the larger issues of the reciprocity policy are presented satisfactorily, and the relations of the most-favored-nation clause to that policy are brought out. The book may be commended to those who want a handy compendium on the subject.

H. R. M.

SAMUELS, A. W. *Home rule finance.* (Dublin: Simpkin, Marshall & Co. 1912. Pp. 334. 1s.)

SCHERMA, G. *Scienza delle finanze e diritto finanziario.* (Palermo: Vena. 1912. Pp. 104.)

SELIGMAN, E. R. A. *Essays in taxation.* Eighth edition, completely revised and enlarged. (New York: Macmillan. 1913. Pp. xi, 707. \$4.)

To be reviewed.

SILVERS, E. B. *Single tax a fallacy; a refutation of the theory of single taxation as announced by Henry George.* (Kansas City, Mo.: Convention Pub. Co. 1913. Pp. 105. 50c.)

STOURM, R. *Cours de finances, le budget*. Seventh edition, brought down to date. (Paris: Alcan. 1913. Pp. xv, 621. 10 fr.)

WAGNER, A. and DEITE, H. *Histoire de l'impôt depuis l'antiquité jusqu'à nos jours*. I. *Depuis l'antiquité jusqu'à 1815*. Bibliothèque internationale de science et de législation financières. (Paris: Giard & Brière. 1913. Pp. x, 330.)

The fourth volume of the French translation of Wagner's work.

———— *The imperial tariff for 1913*. (London: King. 1913. 4s. 6d.)

———— *Taxation of forests*. (Boston: Society for Protection of New Hampshire Forests, 6 Hancock Ave. 1913. 50c.)

Contains "Principles Underlying Forest Taxation," by Dr. B. E. Fernow; "Forest Taxation," by Professor F. R. Fairchild; and "Practical Application of Taxes to Forests," by Professor Charles J. Bullock.

———— *Annuaire général des finances, 1912-1913*. (Paris: Giard & Brière. 1913. 6 fr.)

### Population and Migration

*Immigration and Labor*. By ISAAC A. HOURWICH. (New York: G. P. Putnam's Sons. 1912. Pp. xvii, 544. \$2.50.)

The subtitle of this book is the Economic Aspects of European Immigration to the United States; and to its preparation Dr. Hourwich brings the training of a physician, a lawyer, a college teacher and an expert of the United States Census Bureau. In the main, the book is a brief for practically free immigration, and an attack on the methods, findings, and recommendations of the Immigration Commission, and on the views of Messrs. Jenks and Lauck as stated in their recent book *The Immigration Problem*. The present volume is a serious and comprehensive study, taking up almost every phase and argument of the immigration question, and must be reckoned with by the restrictionists.

The opening chapter is a dogmatic statement of the author's standpoint, and the succeeding chapters contain the detailed proof of the various propositions set forth in it. Dr. Hourwich agrees with the commission and with Jenks and Lauck that the immigration question is essentially an economic one. He claims that the alleged effects of recent immigration in substituting inferior races, causing a decline of the native birth-rate, increasing the public burden of insane, feeble-minded, and paupers, and lowering the standard of living, are not sustained by the evidence.